

		FOR BHF USE					

LL1

2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH License ID Number: 0023945

Facility Name: Heather Health Care Center

Address: 15600 South Honore Street Harvey 60426
Number City Zip Code

County: Cook

Telephone Number: (708) 333-9550 Fax # (708) 333-9554

HFS ID Number:

Date of Initial License for Current Owners: 6/01/81

Type of Ownership:

☐ VOLUNTARY, NON-PROFIT
☐ Charitable Corp.
☐ Trust
IRS Exemption Code

☒ PROPRIETARY
☐ Individual
☐ Partnership
☒ Corporation
☐ "Sub-S" Corp.
☐ Limited Liability Co.
☐ Trust
☐ Other

☐ GOVERNMENTAL
☐ State
☐ County
☐ Other

In the event there are further questions about this report, please contact:
Name: Steven M. Kroll Telephone Number: (773) 286-3883
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2012 to 12/31/2012 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or
Administrator
of Provider

(Signed)
(Type or Print Name) Joan Carl
(Title) Vice-President

Paid
Preparer

(Signed)
(Print Name and Title)
(Firm Name & Address)
(Telephone) () Fax # ()

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Heather Health Care Center# 0023945 Report Period Beginning: 01/01/2012 Ending: 12/31/2012

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>173</u>	Skilled (SNF)	<u>173</u>	<u>63,318</u>	1
2		Skilled Pediatric (SNF/PED)		<u>0</u>	2
3		Intermediate (ICF)		<u>0</u>	3
4		Intermediate/DD		<u>0</u>	4
5		Sheltered Care (SC)		<u>0</u>	5
6		ICF/DD 16 or Less		<u>0</u>	6
7	<u>173</u>	TOTALS	<u>173</u>	<u>63,318</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>6,373</u>	<u>1,088</u>	<u>1,772</u>	<u>9,233</u>	8
9	SNF/PED					9
10	ICF	<u>34,981</u>	<u>476</u>	<u>151</u>	<u>35,608</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>41,354</u>	<u>1,564</u>	<u>1,923</u>	<u>44,841</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 70.82%

D. How many bed-hold days during this year were paid by the Department?

N/A (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.

(E.g., day care, "meals on wheels", outpatient therapy)

N/A

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☐NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location?

Date started 4/1/1978

J. Was the facility purchased or leased after January 1, 1978?

YES ☐

Date _____

NO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐If YES, enter number
of beds certified 173 and days of care provided 1,422Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

YES ☒NO ☐Tax Year: 12/31/12 Fiscal Year: 12/31/12

* All facilities other than governmental must report on the accrual basis.

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY	
		Salary/Wage	Supplies	Other	Total						
		1	2	3	4	5	6	7	8	9	10
	A. General Services										
1	Dietary	240,840	32,522	22,800	296,162	1,187	297,349	(4,961)	292,388		1
2	Food Purchase		337,983		337,983	(29,655)	308,328	(28,030)	280,298		2
3	Housekeeping	210,133	36,440		246,573	1,064	247,637	5,050	252,687		3
4	Laundry	66,602	35,192		101,794	279	102,073		102,073		4
5	Heat and Other Utilities			128,605	128,605		128,605	64	128,669		5
6	Maintenance	67,739		164,498	232,237	144	232,381	22,432	254,813		6
7	Other (specify):* related party/Security			96	96		96	6,703	6,799		7
8	TOTAL General Services	585,314	442,137	315,999	1,343,450	(26,981)	1,316,469	1,258	1,317,727		8
	B. Health Care and Programs										
9	Medical Director			30,000	30,000		30,000		30,000		9
10	Nursing and Medical Records	1,780,244	102,470	4,553	1,887,267	18,935	1,906,202	38,906	1,945,108		10
10a	Therapy	28,954	3,877	11,400	44,231		44,231		44,231		10a
11	Activities	372,236	14,647	2,382	389,265	31	389,296		389,296		11
12	Social Services	32,142			32,142		32,142		32,142		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):* related party							5,256	5,256		15
16	TOTAL Health Care and Programs	2,213,576	120,994	48,335	2,382,905	18,966	2,401,871	44,162	2,446,033		16
	C. General Administration										
17	Administrative	70,384			70,384		70,384	98,143	168,527		17
18	Directors Fees										18
19	Professional Services			398,343	398,343	(12,090)	386,253	(291,640)	94,613		19
20	Dues, Fees, Subscriptions & Promotions			73,320	73,320		73,320	(56,355)	16,965		20
21	Clerical & General Office Expenses	144,435	19,061	78,910	242,406	508	242,914	240,558	483,472		21
22	Employee Benefits & Payroll Taxes			511,979	511,979	17,861	529,840		529,840		22
23	Inservice Training & Education										23
24	Travel and Seminar			1,231	1,231		1,231	791	2,022		24
25	Other Admin. Staff Transportation			3,086	3,086		3,086	14,597	17,683		25
26	Insurance-Prop.Liab.Malpractice			182,209	182,209		182,209	4,654	186,863		26
27	Other (specify):* related party			77,142	77,142		77,142	(30,071)	47,071		27
28	TOTAL General Administration	214,819	19,061	1,326,220	1,560,100	6,279	1,566,379	(19,323)	1,547,056		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	3,013,709	582,192	1,690,554	5,286,455	(1,736)	5,284,719	26,098	5,310,817		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total					9	10	
	D. Ownership	1	2	3	4	5	6	7	8			
30	Depreciation			113,157	113,157		113,157	(7,631)	105,526			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			184,747	184,747		184,747	(52,923)	131,824			32
33	Real Estate Taxes			353,819	353,819	(353,819)		359,303	359,303			33
34	Rent-Facility & Grounds			39,934	39,934	353,819	393,753	(393,753)				34
35	Rent-Equipment & Vehicles			12,097	12,097		12,097	44,122	56,219			35
36	Other (specify):*											36
37	TOTAL Ownership			703,754	703,754		703,754	(50,882)	652,872			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		175,473	404,832	580,305	1,736	582,041	(204,013)	378,028			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			361,192	361,192		361,192		361,192			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		175,473	766,024	941,497	1,736	943,233	(204,013)	739,220			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	3,013,709	757,665	3,160,332	6,931,706		6,931,706	(228,798)	6,702,908			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Reclassifications - Pages 3 & 4, Column 5

<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>
2		(29,654.97)	Employee Meals
	22	29,654.97	Employee Meals
22		(11,794.00)	Uniforms
	1	1,187.00	Uniforms
	3	1,064.00	Uniforms
	4	279.00	Uniforms
	6	144.00	Uniforms
	10	8,581.00	Uniforms
	11	31.00	Uniforms
	21	508.00	Uniforms
10		(1,735.97)	Oxygen - to appropriate cost center
	39	1,735.97	Oxygen - to appropriate cost center
33		(353,819.00)	Rent - Real Estate Tax on associated landowner (Pg 6)
	34	353,819.00	Rent - Real Estate Tax on associated landowner (Pg 6)
<u>Others, if any:</u>			
19		(12,090.00)	Clinical Coordinators (Pathway Billing)
	10	12,090.00	Clinical Coordinators (Pathway Billing)

Net

0.00

		1	2	3	
	NON-ALLOWABLE EXPENSES	Amount	Refer- ence	BHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(7,693)	6		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(447)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(495)	2		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees	(20,540)	21		17
18	Fines and Penalties	(21,093)	32		18
19	Entertainment	(229)	20		19
20	Contributions	(8,250)	20		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(12,876)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(77,142)	27		24
25	Fund Raising, Advertising and Promotional	(7,949)	20		25
	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (156,714)		\$	30

BHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	82,893	Various	34
35	Other- Attach Schedule	(154,977)	Pg 5A	35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (72,084)		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ (228,798)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	\$		38
39			x			39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44			x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Heather Health Care Center

ID# 0023945

Report Period Beginning: 01/01/2012

Ending: 12/31/2012

NON-ALLOWABLE EXPENSES			Sch. V Line	
		Amount	Reference	
1	Elim Deprec Exp on Pg 12 items under \$2,500 -	\$ (5,676)	30	1
2	Elim Deprec Exp on Pg 13 items under \$2500 -	(11,284)	30	2
3	Expense Pg 12 items under \$2,500 - curr yr purchs +	5,766	6	3
4	Expense Pg 13 items under \$2,500 - curr yr purchs +	12,743	6	4
5				5
6	Elim ABC Deprec Exp from Pg 12 series -	(192)	30	6
7	Adj for ABC Related Party Profit - Pg 13	(89)	30	7
8				8
9				9
10	Late Fees on Utilities	(2,806)	5	10
11				11
12	Intercompany Interest not Allowed	(160,940)	32	12
13				13
14	Miscellaneous Income - Misc	(3)	21	14
15	Miscellaneous Income - Medical Records	(707)	10	15
16	Miscellaneous Income - Jury Duty Receipt	(17)	21	16
17				17
18	Back Out 30.00% (for 2012) of PAC Dues	(2,865)	20	18
19				19
20	Eliminate MIDCAP Legal Fees - 2012	(1,440)	19	20
21	Eliminate MIDCAP Accounting Fees - 2012	(2,253)	19	21
22				22
23	Back Out Fines & Penalties LLC	14,785	32	23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(154,977)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heather Health Care Center

0023945

Report Period Beginning:

01/01/2012

Ending:

12/31/2012

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS	
													(to Sch V, col.7)	
1	Dietary	0	0	4,517	(9,478)	0	0	0	0	0	0	0	(4,961)	1
2	Food Purchase	(495)	0	0	(27,535)	0	0	0	0	0	0	0	(28,030)	2
3	Housekeeping	0	0	5,050	0	0	0	0	0	0	0	0	5,050	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(2,806)	0	2,870	0	0	0	0	0	0	0	0	64	5
6	Maintenance	10,816	0	10,059	0	0	0	1,557	0	0	0	0	22,432	6
7	Other (specify):*	0	0	5,609	1,094	0	0	0	0	0	0	0	6,703	7
8	TOTAL General Services	7,515	0	28,105	(35,919)	0	0	1,557	0	0	0	0	1,258	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(707)	0	36,024	84	3,505	0	0	0	0	0	0	38,906	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	5,256	0	0	0	0	0	0	0	0	5,256	15
16	TOTAL Health Care and Programs	(707)	0	41,280	84	3,505	0	0	0	0	0	0	44,162	16
	C. General Administration													
17	Administrative	0	0	98,143	0	0	0	0	0	0	0	0	98,143	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(16,568)	50,075	(325,147)	0	0	0	0	0	0	0	0	(291,640)	19
20	Fees, Subscriptions & Promotions	(19,293)	0	(37,062)	0	0	0	0	0	0	0	0	(56,355)	20
21	Clerical & General Office Expenses	(20,560)	0	228,652	19,713	12,753	0	0	0	0	0	0	240,558	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	791	0	0	0	0	0	0	0	0	791	24
25	Other Admin. Staff Transportation	0	0	14,597	0	0	0	0	0	0	0	0	14,597	25
26	Insurance-Prop.Liab.Malpractice	0	4,434	220	0	0	0	0	0	0	0	0	4,654	26
27	Other (specify):*	(77,142)	0	45,003	2,246	(178)	0	0	0	0	0	0	(30,071)	27
28	TOTAL General Administration	(133,563)	54,509	25,197	21,959	12,575	0	0	0	0	0	0	(19,323)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(126,754)	54,509	94,582	(13,876)	16,080	0	1,557	0	0	0	0	26,098	29

Summary B

12/31/2012

												SUMMARY	
Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	TOTALS	
D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
Depreciation	(17,241)	0	9,610	0	0	0	0	0	0	0	0	(7,631)	30
Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
Interest	(167,695)	(14,730)	129,422	0	80	0	0	0	0	0	0	(52,923)	32
Real Estate Taxes	0	353,819	5,367	0	117	0	0	0	0	0	0	359,303	33
Rent-Facility & Grounds	0	(393,753)	0	0	0	0	0	0	0	0	0	(393,753)	34
Rent-Equipment & Vehicles	0	0	44,122	0	0	0	0	0	0	0	0	44,122	35
Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
TOTAL Ownership	(184,936)	(54,664)	188,521	0	197	0	0	0	0	0	0	(50,882)	37
Ancillary Expense													
E. Special Cost Centers													
Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
Ancillary Service Centers	0	0	0	(31,295)	(17,542)	(155,176)	0	0	0	0	0	(204,013)	39
Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
TOTAL Special Cost Centers	0	0	0	(31,295)	(17,542)	(155,176)	0	0	0	0	0	(204,013)	44
GRAND TOTAL COST (sum of lines 29, 37 & 44)	(311,691)	(155)	283,103	(45,171)	(1,265)	(155,176)	1,557	0	0	0	0	(228,798)	45

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
The Alden Group, Ltd.	100	See PG6-Supp		See PG6-Supp		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	Rent Income	\$ 393,753	Heather Health Care Center II, LLC		\$	(393,753)	1
2	V	33	Real Estate Tax Expense		Heather Health Care Center II, LLC		353,819	353,819	2
3	V	19	Legal Fees: Non - Collections		Heather Health Care Center II, LLC		50,075	50,075	3
4	V	32	Fines & Penalties		Heather Health Care Center II, LLC		(14,784)	(14,784)	4
5	V	26	General Insurance Expense		Heather Health Care Center II, LLC		4,434	4,434	5
6	V	32	Interest - Other		Heather Health Care Center II, LLC		54	54	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			\$ 393,753			\$ 393,598	\$ * (155)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	5	Utilities	\$	Alden Management Services, Inc.	0.00%	\$ 2,870	\$ 2,870	15
16	V	24	Travel & Seminar		Alden Management Services, Inc.		791	791	16
17	V	25	Other Admin Travel		Alden Management Services, Inc.		14,597	14,597	17
18	V	26	Insurance		Alden Management Services, Inc.		220	220	18
19	V	20	Dues/Subscriptions	39,348	Alden Management Services, Inc.		2,286	(37,062)	19
20	V	30	Depreciation		Alden Management Services, Inc.		9,610	9,610	20
21	V	33	Real Estate Tax		Alden Management Services, Inc.		5,367	5,367	21
22	V	35	Rent-Equip/Vehicles		Alden Management Services, Inc.		44,122	44,122	22
23	V	32	Interest		Alden Management Services, Inc.		129,422	129,422	23
24	V	1	Dietary Aide Coordinator Salary		Alden Management Services, Inc.		4,517	4,517	24
25	V	3	Housekeeping Coordinaor Salary		Alden Management Services, Inc.		5,050	5,050	25
26	V	7	Employee Benef %- Gen'l Servs		Alden Management Services, Inc.		5,609	5,609	26
27	V	10	Nurs & Med Records Salary		Alden Management Services, Inc.		36,024	36,024	27
28	V	15	Employee Benef %-Health Care		Alden Management Services, Inc.		5,256	5,256	28
29	V	17	Administrative Salary		Alden Management Services, Inc.		98,143	98,143	29
30	V	27	Employee Benef %-Administrative		Alden Management Services, Inc.		45,003	45,003	30
31	V	19	Professional Fees	359,211	Alden Management Services, Inc.		34,064	(325,147)	31
32	V	21	Gen'l & Admin		Alden Management Services, Inc.		228,652	228,652	32
33	V	6	Repairs & Maintenance	38,720	Alden Management Services, Inc.		48,779	10,059	33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 437,279			\$ 720,382	\$ * 283,103	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary Consultant	\$ 22,800	Prism Health Care Sevices, Inc.	0.00%	\$ 97	\$ (22,703)	15
16	V	1	Dietary Salary		Prism Health Care Sevices, Inc.		13,225	13,225	16
17	V	2	Tube Feeding	42,984	Prism Health Care Sevices, Inc.		15,449	(27,535)	17
18	V	10	Equipment Rental	6,660	Prism Health Care Sevices, Inc.		6,744	84	18
19	V	39	Ancillary Services	59,930	Prism Health Care Sevices, Inc.		28,635	(31,295)	19
20	V	21	Gen'l & Admin Salary		Prism Health Care Sevices, Inc.		13,705	13,705	20
21	V	27	Employee Benefits		Prism Health Care Sevices, Inc.		2,246	2,246	21
22	V	7	Employee Benefits		Prism Health Care Sevices, Inc.		1,094	1,094	22
23	V	21	Gen'l & Admin		Prism Health Care Sevices, Inc.		6,008	6,008	23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 132,374			\$ 87,203	\$ * (45,171)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Drugs	\$ 60,217	Forum Extended Care Services II, Inc.	0.00%	\$ 76,929	\$ 16,712	15
16	V	39	I.V.	35,684	Forum Extended Care Services II, Inc.		4,432	(31,252)	16
17	V	39	Wound Care	14,597	Forum Extended Care Services II, Inc.		11,595	(3,002)	17
18	V	10	House Stock	8,712	Forum Extended Care Services II, Inc.		8,058	(654)	18
19	V	10	Pharmacy Consultant	4,152	Forum Extended Care Services II, Inc.		8,311	4,159	19
20	V	27	Employee Vaccinations	861	Forum Extended Care Services II, Inc.		683	(178)	20
21	V	21	Employee Benefit: G & A		Forum Extended Care Services II, Inc.		921	921	21
22	V	21	Salary: G & A		Forum Extended Care Services II, Inc.		6,731	6,731	22
23	V	21	General & Administrative		Forum Extended Care Services II, Inc.		5,101	5,101	23
24	V	32	Interest		Forum Extended Care Services II, Inc.		80	80	24
25	V	33	Real Estate Tax		Forum Extended Care Services II, Inc.		117	117	25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 124,223			\$ 122,958	\$ * (1,265)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	39	Therapy Revenue	\$ 402,353	Community Physical Therapy & Associates, Ltd.	0.00%	\$ 247,177	\$ (155,176)	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 402,353			\$ 247,177	\$ * (155,176)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number	Heather Health Care Center	#	0023945	Report Period Beginning:	01/01/2012	Ending:	12/31/2012
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VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	6	Repairs & Maintenance	\$ 25,212	Alden Bennett Construction Company, Inc.	0.00%	\$ 26,769	\$ 1,557	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 25,212			\$ 26,769	\$ * 1,557	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number

Heather Health Care Center

0023945

Report Period Beginning:

01/01/2012

Ending:

12/31/2012

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Heather Health Care Center, Inc.	Harvey	The Forum Profession	Chicago	Home Office rental	1
2			Alden-Lincoln Park Rehabilitation and Health Ca	Chicago				2
3			Alden-Northmoor Rehabilitation and Health Care	Chicago	Forum Extended Care Se	Chicago	Pharmacy	3
4			Alden-Lakeland Rehabilitation and Health Care	Chicago	Alden Management Serv	Chicago	Management	4
5			Alden of Old Town East, Inc.	Bloomingtondale				5
6			Alden Terrace of McHenry Rehabilitation and He	McHenry	Alden Gardens of Bloom	Bloomingtondale	Supportive Living Fac	6
7			Alden - Wentworth Rehabilitation and Health Ca	Chicago	Alden Garden Courts of	DesPlaines	Assisted Living/Alzhei	7
8			Alden Estates of Naperville, Inc.	Naperville	Alden Courts of Waterfo	Aurora	Alzheimers Facility	8
9			Alden - Valley Ridge Rehabilitation and Health C	Bloomingtondale	Alden Gardens of Water	Aurora	Assisted Living	9
10			Alden Village Health Facility for Children and Yo	Bloomingtondale	Prism Health Care Servi	Schaumburg	Nursing and Durable	10
11			Alden - Orland Park Rehabilitation and Health C	Orland Park	Community Physical The	Addison	Therapy Provider	11
12			Alden - Princeton Rehabilitation and Health Car	Chicago	Alden Bennett Construct	Chicago	General Contractor	12
13			Alden of Old Town West, Inc.	Bloomingtondale	Fort Medical Equipment	Fort Atkinson, WI	Nursing and Durable	13
14			Alden - Town Manor Rehabilitation and Health C	Cicero	Fort Healthcare, LLC	Fort Atkinson, WI	SNF w/in hospital	14
15			Alden Trails, Inc.	Bloomingtondale				15
16			Alden - Poplar Creek Rehabilitation and Health C	Hoffman Estates				16
17			Alden - North Shore Rehabilitation and Health C	Skokie				17
18			Alden - Des Plaines Rehabilitation and Health C	Des Plaines				18
19			Alden Estates of Evanston, Inc.	Evanston				19
20			Alden - Alma Nelson Manor, Inc.	Rockford				20
21			Alden - Park Strathmoor, Inc.	Rockford				21
22			Alden - Meadow Park Health Care Center, Inc.	Clinton, WI				22
23			Alden Estates of Barrington, Inc.	Barrington				23
24			Alden of Waterford, LLC	Aurora				24
25			Alden Springs, Inc.	Bloomingtondale				25
26			Alden Village North, Inc.	Chicago				26
27			Alden Estates of Skokie, Inc.	Skokie				27
28			Alden Estates of Countryside, Inc.	Jefferson, WI				28
29			Alden Estates of Shorewood, Inc.	Shorewood, IL				29
30								30

Facility Name & ID Number Heather Health Care Center # 0023945 Report Period Beginning: 01/01/2012 Ending: 12/31/2012

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Floyd A. Schlossberg	President	CEO	100.00	178,814	1.336	3.34	Salary	\$ 6,186	17-7	1
2	Lauren Magnusson	Dir. Of Clinical Servi	Technical Nursing	0.00	66,345	1.336	3.34	Salary	2,295	10-7	2
3	Terry Magnusson	Dir. of Purchasing	Supervise Mainten	0.00	38,199	1.336	3.34	Salary	1,321	6-7	3
4											4
5											5
6											6
7	A. Floyd Schlossberg is the President and sole stockholder of Alden Management Services, Inc.										7
8	B. Lauren Magnusson is the daughter of Floyd Schlossberg. Lauren is the Director of Clinical Services and provides technical support for the entire nursing staff.										8
9	C. Terry Magnusson is the son-in-law of Floyd Schlossberg. Terry coordinates the purchase of all building maintenance items as well as supervise building engineers.										9
10											10
11											11
12											12
13								TOTAL	\$ 9,802		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heather Health Care Center# 0023945

Report Period Beginning:

01/01/2012Ending: 2/31/2012

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization

Alden Management Services, Inc.

Street Address

4200 W. Peterson

City / State / Zip Code

Chicago, IL 60646

Phone Number

(773-286-3883

Fax Number

(773-286-8038

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	1,340,098	35	\$ 85,836	\$	44,811	\$ 2,870	1
2	24	Travel/Seminar	Patient Days	1,340,098	35	23,644		44,811	791	2
3	25	Other Admin Travel	Patient Days	1,340,098	35	436,530		44,811	14,597	3
4	26	Insurance	Patient Days	1,340,098	35	6,589		44,811	220	4
5	20	Dues/Subscriptions	Patient Days	1,340,098	35	68,371		44,811	2,286	5
6	30	Depreciation	No. of Providers/usage	35	35	340,112		1	9,610	6
7	33	Real Estate Tax	Patient Days/usage	1,340,098	35	184,769		44,811	5,367	7
8	35	Rent-Equip & Vehicles	Patient Days	1,340,098	35	1,319,497		44,811	44,122	8
9	32	Interest	Patient Days/usage	1,340,098	35	2,398,912		44,811	129,422	9
10	1	Dietary Salary	Patient Days	1,340,098	35	135,080	135,080	44,811	4,517	10
11	3	Housekeeping Salary	Patient Days	1,340,098	35	151,028	151,028	44,811	5,050	11
12	7	Employee Benef-Gen'l Servs	Patient Days	1,340,098	35	167,731		44,811	5,609	12
13	10	Nurs/Med Records Salary	Patient Days/usage	1,340,098	35	1,186,643	1,186,643	44,811	36,024	13
14	15	Employee Benef-Health Care	Patient Days	1,340,098	35	157,190		44,811	5,256	14
15	17	Administrative Salary	Patient Days/usage	1,340,098	35	3,283,025	3,283,025	44,811	98,143	15
16	27	Employee Benef-Administrative	Patient Days	1,340,098	35	1,345,837		44,811	45,003	16
17	19	Professional Fees	Patient Days	1,340,098	35	1,018,709	751,716	44,811	34,064	17
18	21	Gen'l & Administrative	Patient Days	1,340,098	35	6,837,958	6,125,097	44,811	228,652	18
19	6	Repairs & Maintenance	Patient Days	1,340,098	35	1,458,765	980,107	44,811	48,779	19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 20,606,226	\$ 12,612,696		\$ 720,382	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3		4	5	6		7	8	9	10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense			
		YES	NO				Original	Balance						
	A. Directly Facility Related Long-Term													
1	AFCO Hazard Ins Int GL#7053-101-01		X	AFCO Hazard Ins Interest			\$					\$	54	1
2														2
3														3
4														4
5	Insurance Interest (GL 7053)		X	Medical Malpractice									2,714	5
	Working Capital													
6	Related party-AMS		x	Working Capital									129,422	6
7	Related party-FECII		x	Working Capital									80	7
8														8
9	TOTAL Facility Related						\$					\$	132,271	9
	B. Non-Facility Related*													
10	Interest Income (GL4646/4975)		X										(447)	10
11														11
12														12
13														13
14	TOTAL Non-Facility Related						\$					\$	(447)	14
15	TOTALS (line 9+line14)						\$					\$	131,824	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2011 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$235,500	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$290,319	2
3. Under or (over) accrual (line 2 minus line 1).			\$54,819	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)			\$299,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$353,819	7
Real Estate Tax History:		Plus: Related Party Taxes (2) - See Pg RE_Tax	\$5484	
		Total Real Estate Tax Expense, Sch V, Line 33	\$359,303	
Real Estate Tax Bill for Calendar Year:		FOR BHF USE ONLY		
2007	484,085	8		
2008	516,747	9		
2009	427,261	10		
2010	228,642	11		
2011	290,319	12		
the current year accrual is based on an estimated 3% increase of the prior year tax		13	FROM R. E. TAX STATEMENT FOR 2011 \$	13
		14	PLUS APPEAL COST FROM LINE 5 \$	14
		15	LESS REFUND FROM LINE 6 \$	15
		16	AMOUNT TO USE FOR RATE CALCULATION \$	16

- NOTES:
1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME	<u>Heather Health Care Center Inc.</u>	COUNTY	<u>Cook</u>
---------------	--	--------	-------------

FACILITY IDPH LICENSE NUMBER 002-3945

CONTACT PERSON REGARDING THIS REPORT Steven M. Kroll

TELEPHONE 773-286-3883 FAX #: 773-286-8038

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2011 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2011.

(A)	(B)	(C)	(D)
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	<u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
1. <u>See attached (Supplement)</u>	<u>Related party-Alden Management</u>	\$ <u>299,128.00</u>	\$ <u>5,367.00</u>
2. <u>See attached (Supplement)</u>	<u>Related party-FECII</u>	\$ <u>42,370.00</u>	\$ <u>117.00</u>
3. <u>29-18-410-063-0000</u>	<u>Nursing Home Facility</u>	\$ <u>287,880.47</u>	\$ <u>287,880.47</u>
4. <u>29-18-410-054-0000</u>	<u>Nursing Home Facility</u>	\$ <u>2,438.30</u>	\$ <u>2,438.30</u>
5. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
6. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
7. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
8. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
9. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
10. <u></u>	<u></u>	\$ <u></u>	\$ <u></u>
	TOTALS	\$ <u>631,816.77</u>	\$ <u>295,802.77</u>

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES x NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home.
(Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

PLEASE NOTE: *Payment information from the Internet* or otherwise is *not considered acceptable tax bill documentation* . Facilities located in Cook County are required to provide copies of their original **second installment tax bill.**

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 48,971

B. General Construction Type:

Exterior Brick/Concrete

Frame Steel

Number of Stories 1, Partial 2

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Nursing facility	62,115	2005	\$ 187,500	1
2					2
3	TOTALS	62,115		\$ 187,500	3

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12/31/2012

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1	2	3	4	5	6	7	8	9	
	Beds*	FOR BHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4					\$	\$		\$	\$	4
5										5
6										6
7										7
8										8
	Improvement Type**									
9	LAND IMPROVEMENT/ROOFING/HVAC			1980	168,496		10-27			168,496
10	PAVING/PAINTING/DRAINAGE TILE			1981	13,153		10-30			13,153
11	ROOFING			1983	3,100		12			3,100
12	DOOR WINDOW/BEARING ASSEMBLE/WATER PUMP			1984	15,805		5			15,805
13	ROOFING/HEAT EXCHANGE/MOTOR/BASEBOARD			1985	17,603		8-10			17,603
14	ROOF REPAIR/SEAL PARKING LOT/HEAT EXCHANGE			1986	40,170		2-10			40,170
15	COMPRESSOR REPR/INSTLL FLOW/SWTC/REWIRE ALARM			1988	22,171		5 & 10			22,171
16	ANDERSON (ELEVATOR UV5 VALVE)			1990	1,577		5			1,577
17	REPL HEAT EXCHANGE/ROOFTOP EXHST/RE-BRICK WALL			1991	22,663	182	5-25	182		22,663
18	HOT WATER TANK/SEWER REPAIR			1992	15,092		5 & 15			15,092
19	SEWAGE EJECTOR/VALVE/MOTOR/WINDOW REPAIR			1993	20,312		5&10			20,312
20	ROOF REPAIR/BOILER/PUMP REPAIR/ALARM REPAIR/WINDC			1994	45,851		3			45,851
21										21
22	ALARM REPAIR/LOCK SET&KEYS/FLOOR REPAIR/FLOOR TILE&			1995	44,195	447	3-20	447		43,301
23										23
24	TILE INSTALLED & REPAIR CORRIDOR			1996	1,558		10			1,558
25	REMOVED & REPLACED NEW MOTOR			1996	3,292		10			3,292
26	REMOVED & INSTALLED NEW MOTOR			1996	1,714		10			1,714
27	ELECTRICAL REPAIR			1996	3,127	156	20	156		2,606
28	WINDOW REPAIR			1996	6,466	323	20	323		5,362
29	VALVE REPAIR			1996	1,523		15			1,523
30	BOILER LEAKING			1996	6,876		15			6,876
31	WINDOW REPAIR			1996	2,713	136	20	136		2,182
32	INSTALL ASPHALT			1996	16,215		10			16,215
33										33
34	INSTALL DOOR FRAME			1997	2,517		10			2,265
35	INSTALL VENT PIPE FOR DRYER			1997	6,180		5			6,180
36	INSTALL TILE			1997	1,706		5			1,706

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

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XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	REPLACE BOILER ROOM- TOP A/C	1997	\$ 6,000	\$	5	\$	\$	\$ 6,000	37
38	INSTALL GAS PIPE	1997	4,220		5			4,220	38
39	INSTALL NEW VALVE AND RECOPPER	1998	1,864		5			1,864	39
40	PIPING	1998	7,104	284	25	284		4,215	40
41	ROOF REPAIR	1998	2,920		10			2,920	41
42	REPAIR & CHECK VOLTAGE OUTPUT	1998	1,780		5			1,780	42
43	REPLACED VALVE - HOT WATER	1998	3,270		5			3,270	43
44	REMODELED & DECORATED ROOMS	1998	28,760	1,917	15	1,917		28,121	44
45	WHIRLPOOL TURBINE	1998	1,599		5			1,599	45
46	REPLACE EXHAUST FAN	1998	1,950	130	15	130		1,907	46
47	FIX FLOOR TILE	1998	3,626		10			3,626	47
48	INSTALL DOOR MONITORING SYSTEM	1998	1,587		10			1,587	48
49	INSTALL SECURITRON ANNUNCIATOR	1998	1,764		10			547	49
50	REPLACE BOILER ON STEAMER	1998	4,283		10			4,283	50
51	INSTALL RESET CONTROL ON BOILER	1998	3,900	195	20	195		2,811	51
52	WRAP CHILLER PIPES	1998	2,682	134	20	134		1,900	52
53	REPLACE PUMP MOTOR	1998	4,425	295	15	295		4,179	53
54	PAINT	1998	7,845		20			7,845	54
55	CLIMATE SERICE (CLEANED BOILER, VALVE)	1999	1,374	69	20	69		962	55
56	CLIMATE SERVICE (REPLACE MISING VALVE	1999	3,317	221	15	221		3,095	56
57	CLIMATE SERVICE (INSTALL HOT WATER HEATER)	1999	7,391	493	15	493		6,857	57
58	CLIMATE SERVICE (INSTALL ROOF TOP REPLACEMENT)	1999	9,935		10			9,935	58
59	CLIMATE SERVICE (REPAIR HEATING UNIT)	1999	1,643	110	15	110		1,515	59
60	ENVIRON VISION ENVIRONMENT	1999	2,919		10			2,919	60
61	CHICAGO COOLING CORP (SHUTDOWN BOILER & AC	1999	2,117		10			2,117	61
62	ABC CARPENTRY	1999	2,031		10			2,031	62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 604,381	\$ 5,092		\$ 5,092	\$	\$ 592,878	70

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Heather Health Care Center

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Report Period Beginning:

01/01/2012 Ending: 12/31/2012

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 604,381	\$ 5,092		\$ 5,092		\$ 592,878	1
2	ABC WINDOW SCREENS	1999	3,916		10			3,916	2
3	ABC INSULATION	1999	3,203		10			3,203	3
4	CLIMATE SERVICE, INC. (INSTALL CONDENSER)	1999	4,565	304	15	304		4,108	4
5	WIGDAHL ELECTRIC (RECEPTACLES INSTALLED)	1999	5,457	273	20	273		3,684	5
6	CLIMATE SERVICE, INC. (REPLACE MOTOR ON FAN)	1999	2,772		10			2,772	6
7	CLIMATED SERVICE, INC. - REPLACE FAN MOTOR	1999	1,693		10			1,693	7
8	ADVANCED PARTS -GARBAGE DISPOSAL	1999	6,515		5			6,515	8
9	THE FLOOR SOURCE -INSTALL CARPET	1999	2,469		5			2,469	9
10	FOX VALLEY FIRE & SAFETY-DOOR ALARM SYSTEM	1999	2,540	169	15	169		2,230	10
11	CLIMATE SERVICE, INC.-BOILER	1999	8,437	422	20	422		5,519	11
12	ABC - GENERAL	1999	4,099		10			4,099	12
13	ABC ROOF	1999	2,501		10			2,501	13
14	ABC HARDWARE	1999	1,793		10			1,793	14
15	CLIMATE SERVICE, INC. REPAIR BURNER	1999	1,615		10			1,615	15
16									16
17	FOX VALLEY FIRE & SAFETY -SMOKE DETECTORS	1999	7,500		10			7,500	17
18	DELETE ABOVE ITEM	2000	(7,500)		10			(7,500)	18
19	ABC-BUILDING CONSTRUCTION/VARIOUS	2000	3,244		10			2,919	19
20	FOX VALLEY -SMOKE DETECTORS	2000	7,500		10			7,500	20
21	FOX VALLEY-DOOR ALARMS	2000	1,931		10			1,931	21
22	LONG ELEVATOR-ATTACHMENTS	2000	1,751	88	20	88		1,138	22
23	CLIMATE SERVICES-BOILER ROOM	2000	4,422	221	20	221		2,856	23
24	CI-SERVICE DRAPES/RODS	2000	9,460		5			9,460	24
25	ADJUST 1999 TOTAL TO CORRECT AMOUNTS	2000	10		10			10	25
26	ABC-BUILDING MAINT CONSTRUCT-VARIOUS	2000	19,015		10			19,015	26
27	NEW HORIZONS-TELEPHONEE SYSTEM	2000	1,670		10			1,670	27
28	ABC-SEAL & STRIPE PARK. LOT	2000	4,154		10			4,154	28
29	CSI CORKER SERVICE	2001	4,773	239	20	239		2,745	29
30	ABC-TIME & MATERIAL BILLING (JULY 2001)	2001	6,028		10			6,028	30
31	ABC-TIME & MATERIAL BILLING (OCT 2001)	2001	7,272		10			7,272	31
32	CAPPS PLUMBING	2001	12,236		10			12,236	32
33	GT MECHANICAL - WATER HEATER	2001	4,559	304	15	304		3,419	33
34	TOTAL (lines 1 thru 33)		\$ 743,981	\$ 7,112		\$ 7,112		\$ 721,347	34

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Heather Health Care Center

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XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	2	3	4	5	6	7	8	9	10
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 743,981	\$ 7,112		\$ 7,112	\$	\$ 721,347	1
2	Retile Basement Corridor 1	2002	3,650	122	10	122		3,650	2
3	Retile Basement Corridor 2	2002	3,650	183	10	183		3,650	3
4	Replace 4 Windows	2002	782	39	10	39		782	4
5	Replace 10 Windows	2002	2,204		10			2,204	5
6	Repiping 15' 2" galv pipe	2002	1,165	47	25	47		497	6
7	Replace RPZ Valve main Boiler Room	2002	545	36	15	36		394	7
8	Replace RPZ Valves 1 small Boiler Room	2002	1,865	124	15	124	0	1,347	8
9	Replace 3 oudside valves	2002	1,165	78	15	78		809	9
10	ABC - Replace doors	2002	4,103	376	10	376		4,103	10
11	Security Services - Keypad entry system	2002	1,575	105	15	105		1,059	11
12	Security Services - Door Alarm System	2002	2,035	136	15	136		1,368	12
13	CAPPS Replace Drain Line	2002	2,965	148	20	148		1,606	13
14	GT Mechanical - replace chiller condensor motor	2002	2,876	192	15	192		1,997	14
15	GT Mechanical - Replace Bearing assem. Big Boiler	2002	1,357	90	15	90		988	15
16	GT Mechanical - Hot water circ pump lg. Boiler room	2002	698	47	15	47		512	16
17	CSI - Replace valves, steamer & timer on ovens	2002	1,761	117	15	117		1,291	17
18	Healthcare Products - Repair wheelchairs	2002	2,282		3			2,282	18
19	CAPPS - Repair Sprinkler System	2002	1,165	78	15	78		809	19
20	GT Mechanical - Repair Heater	2002	1,658	111	15	111		1,133	20
21	A&B Custom Cabel install 21 cable outlets	2003	1,731	173	10	173		1,702	21
22	ABC - New floor in PT Room	2003	3,896	390	10	390		3,799	22
23	A&B Custom Cabel install 27 cable outlets	2003	2,318	232	10	232		2,221	23
24	A&B Custom Cabel install 97 cable outlets	2003	6,969	697	10	697		6,679	24
25	Security Service - Door alarm service	2003	2,284	152	15	152		1,447	25
26	Capps - Repair 1st floor drains	2003	1,553	155	10	155		1,540	26
27	GT Mech- Repair water pump	2003	1,674		5			1,674	27
28	CSI - Repair Dishwasher	2003	1,953		5			1,953	28
29	Capps - Repair Sewer	2003	3,755	250	15	250		2,399	29
30	New Horizons Comm - Repair Phone system	2003	1,908		5			1,908	30
31	Capps - New Laundry Tub 1of2	2003	1,800	180	10	180		1,710	31
32	Capps - New Laundry Tub 2of2	2003	2,214	221	10	221		2,103	32
33	New Horizons Comm - Repair Phone system	2003	2,897		5			2,897	33
34	TOTAL (lines 1 thru 33)		\$ 816,434	\$ 11,590		\$ 11,590	\$ 0	\$ 783,859	34

**Improvement type must be detailed in order for the cost report to be considered complete

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XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 816,434	\$ 11,590		\$ 11,590	\$ 0	\$ 783,859	1
2	Forum Prof Ctr: Remodeling	1979	15,057		20			15,057	2
3	Forum Prof Ctr: Build Improv - multiple	1980	29,324		15			29,324	3
4	Forum Prof Ctr: Tennant Improv	1986	925		13			925	4
5	Forum Prof Ctr: AMS remodel	1990	6,289		10			6,289	5
6	Forum Prof Ctr: Roof	1994	3,317		16			3,317	6
7	Forum Prof Ctr: Build Improv-multiple	1995	1,170	73	16	73		1,170	7
8	Forum Prof Ctr: Asphalt/Design/etc.	2000	1,848	14	10	14		1,816	8
9	Forum Prof Ctr: Remodel/electrical	2001	720	26	7	26		694	9
10	Forum Prof Ctr: bathroom remodel	2002	637	45	5	45		637	10
11	Forum Prof Ctr: remodel suites/etc.	2003	818	81	9	81		818	11
12	Forum Prof Ctr: lunchroom/suites remodel/concrete/plaster/etc	2004	2,519	101	7	101		2,291	12
13	Forum Prof Ctr: Suite renovation	2005	509	(12)	10	(12)		590	13
14	Forum Prof Ctr: Superior installations, etc.	2006	121		4			121	14
15	Forum Prof Ctr: Sidewalks/major hvac/Condensor	2007	489	59	7	59		389	15
16	Forum Prof Ctr: Park. Lot/glass/maj hvac	2008	420	51	7	51		284	16
17	Forum Prof Ctr: Maj Hvac/re-stucco bldg	2009	854	82	7	82		264	17
18	Forum Prof Ctr: Building Renovations	2010	1,455	295	7	295		676	18
19	Forum Prof Ctr: Building Renovations	2011	6,379	648	7	648		802	19
20	Forum Prof Ctr: Building Renovations	2012	278	38	7	38		38	20
21	Alden Mgt Servs: Remodel suites	1993	6,764		7			6,764	21
22	Alden Mgt Servs: Remodel suites	2002	282		7			282	22
23	Alden Mgt Servs: Remodel suites	2003	6,115		7			6,115	23
24									24
25									25
26									26
27									27
28									28
29	Adjust for ABC Related Party Profit	2008	(73)	(6)		(6)		(28)	29
30	Adjust for ABC Related Party Profit	2009	(86)	(3)		(3)		(11)	30
31	Adjust for ABC Related Party Profit	2010	(168)	(5)		(5)		(14)	31
32	Adjust for ABC Related Party Profit	2012	5,558	192		192		192	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 907,955	\$ 13,271		\$ 13,271	\$ 0	\$ 862,661	34

**Improvement type must be detailed in order for the cost report to be considered complete

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0023945

Report Period Beginning:

01/01/2012

Ending:

12/31/2012

XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 907,955	\$ 13,271		\$ 13,271	\$ 0	\$ 862,661	1
2	ABC - Repair Roof	2003	10,191	1,019	10	1,019		9,596	2
3	CSI - Repair Drain	2003	1,768		5			1,768	3
4	CAPPS - CLEAR BASIN & CLEAN DRAIN	2004	975		5			975	4
5	CAPPS - POWER RODDED MAIN SEWER	2004	1,720		5			1,720	5
6	CSI - WATER HEATER PARTS AND REPAIR	2004	1,760	176	10	176		1,540	6
7	ABC - REPAIR LEAKY ROOF	2004	3,203		5			3,203	7
8	TNS/TERMINX - PEST CONTROL DRVC OF 6 LOCATIONS	2004	2,028		5			2,028	8
9	ABC - HVAC WORK/INSULATION	2004	7,090	709	10	709		6,145	9
10	ABC - WATER HEATER	2004	8,891	889	10	889		7,928	10
11	Top Notch - Door & Frame w/Hardware	2005	3,595	360	10	360		2,696	11
12	ABC - Bathroom Repairs	2005	4,307	431	10	431		3,446	12
13	CAPPS - Install new Basin, backflow valave in manhole	2005	4,200		5			4,200	13
14	CAPPS - Replaced Pipe, Power Rodded	2005	2,400		5			2,400	14
15	ABC - Bathroom Repairs	2005	10,661	1,066	10	1,066		8,351	15
16	GT Mechanical - Repair Boiler	2005	4,334	433	10	433		3,359	16
17	CAPPS - New RPZ	2005	1,965	197	10	197		1,523	17
18	GT Mechanical - Bell and Gosset Bearing Assembly/GE Motor	2005	2,398	240	10	240		1,818	18
19	Cybor Fire Protection - Sprinkler System Pipe Work	2005	2,985		5			2,985	19
20	Oak Fire - Alarm Repair (new pit, connect Ansul to Fire Alarm, In	2005	4,980	498	10	498		3,735	20
21	ABC - Bathroom Repairs	2005	14,900	1,490	10	1,490		10,927	21
22	Long Elevator - Repairs to electric eye	2005	1,509	75	20	75		547	22
23	ABC - New Outdoor Sign Install	2005	1,637	136	12	136		966	23
24	ABC - New Mental Institution Unit	2006	32,303	1,615	20	1,615		9,690	24
25	GT MECH - new thermostats-repair	2006	3,355		5			3,355	25
26	Top Notch- Replace Sink Heater	2006	2,975	298	10	298		2,058	26
27	Roof Repairs	2006	3,060	306	10	306		1,938	27
28	GT MECH - Repair thermostat and replaced blower	2006	5,077	508	10	508		3,047	28
29	AMS-Generator Install remote Annunicator	2006	3,192	213	15	213		1,472	29
30	AC Compressor and Repair	2006	10,386	692	15	692		4,385	30
31	ABC - Fire ID plate and sprinkler system repairs	2006	10,563	704	15	704		4,284	31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,076,362	\$ 25,325		\$ 25,325	\$ 0	\$ 974,745	34

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Heather Health Care Center

0023945

Report Period Beginning:

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XI. OWNERSHIP COSTS (continued)**B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12E, Carried Forward		\$ 1,076,362	\$ 25,325		\$ 25,325	\$ 0	\$ 974,745	1
2	New MI Unit	2007	9,497	950	10	950		5,383	2
3	Masonry	2007	43,549	2,903	15	2,903		15,000	3
4	Hot Water Storage	2007	5,984	598	10	598		3,541	4
5	Compressor Contractor	2007	7,052	470	15	470		2,782	5
6	Heating/Vent	2007	9,645	964	10	964		5,706	6
7	Cubicle Repair	2007	3,015	302	10	302		1,784	7
8	Lockset Replacement	2007	2,538	254	10	254		1,481	8
9	Roof Replacements	2007	3,556	356	10	356		2,045	9
10	Duct Work	2007	3,201	160	20	160		920	10
11	Fan Motor and Compressor	2007	3,696	370	10	370		2,064	11
12	New Paving	2007	14,960	1,870	8	1,870		10,129	12
13	New Carpet	2007	3,101	362	5	362		3,101	13
14	New Roof Installation	2007	4,956	496	10	496		2,684	14
15	Refrigeration Leak Repair	2007	5,864	586	10	586		3,176	15
16	Circulation Pump	2007	6,842	684	10	684		3,649	16
17	New Hot Water Heater	2007	8,605	861	10	861		4,446	17
18									18
19	ABC-Key Pad Replacements	2008	3,798	760	5	760		3,672	19
20	GT Mechanical-Dining Area	2008	3,933	393	10	393		1,901	20
21	Top Notch - Evaporator Assembly w/parts	2008	2,892	289	10	289		1,325	21
22	ABC - Repair south wing Roof	2008	6,404	640	10	640		2,882	22
23	Top Notch - Condensing Unit	2008	3,919	261	15	261		1,176	23
24	GT Mechanical - Dining Room Compressor Motor	2008	3,069	307	10	307		1,381	24
25	GT Mechanical - Motor & Bearing Assembly	2008	2,960	296	10	296		1,332	25
26	GT Mechanical - New Oil Pump	2008	2,802	560	5	560		2,382	26
27	ABC- New Plumbing Fixtures/35 New Windows	2008	2,630	132	20	132		548	27
28	ABC - New MI Unit	2009	36,050	2,403	15	2,403		9,814	28
29	ABC - New Security Fence	2009	6,519	435	15	435		1,521	29
30	J.D. & Sons - New Roofing Material - Partial	2009	5,000	500	10	500		1,708	30
31	J.D. & Sons - New Roofing Material	2009	15,000	1,500	10	1,500		5,125	31
32	Top Notch - New Booster	2009	5,406	1,081	5	1,081		3,964	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,312,805	\$ 47,069		\$ 47,069	\$ 0	\$ 1,081,366	34

**Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1 Improvement Type**		3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12F, Carried Forward		\$ 1,312,805	\$ 47,069		\$ 47,069	\$ 0	\$ 1,081,366	1
2	Roof Flat and Mansard - ALDBEN	2010	8,187	819	10	819		1,842	2
3	Asphalt Parking Lot Sealcoat - ALDBEN	2010	5,556	694	8	694		1,562	3
4									4
5	Fan Condenser Sprinkler - GTMECH	2011	5,593	1,119	5	1,119		1,771	5
6	Dishwasher Repipe Disconnect - BELEC	2011	3,184	637	5	637		743	6
7									7
8	Fire Sprinkler Pump Conversion - ALDBEN	2012	39,531	1,449	25	1,449		1,449	8
9	Fire Sprinkler Pump Conversion - ALDBEN	2012	45,723	1,524	25	1,524		1,524	9
10	Fire Sprinkler Pump Conversion - ALDBEN	2012	4,763	143	25	143		143	10
11	Repair,new Motor,Inducer,Exchanger,Heat - GTMECH	2012	6,091	609	10	609		609	11
12	Repair Dishwasher - Reducer,Speed - TOPNOT	2012	3,516	645	5	645		645	12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 1,434,947	\$ 54,707		\$ 54,707	\$ 0	\$ 1,091,654	34

**Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$414,993	\$47,219	\$47,219	\$	various	\$212,189	71
72	Current Year Purchases	34,017	2,681	2,681		various	2,681	72
73	Fully Depreciated Assets	410,786	919	919		various	410,786	73
74								74
75	TOTALS	\$859,796	\$50,819	\$50,819	\$		\$625,656	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Related Party - AMS	Various	98 - '02	\$3,911	\$	\$	\$	3	\$3,911	76
77										77
78										78
79										79
80	TOTALS			\$3,911	\$	\$	\$		\$3,911	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$2,486,154	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$105,526	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$105,526	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$0	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$1,721,221	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:Related Party Cost is backed out
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions.
- ☐ YES☒ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:		173		\$			3
4	Additions							4
5								5
6								6
7	TOTAL		173		\$			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease.
9. Option to Buy:☐ YES☒ NOTerms: *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?
16. Rental Amount for movable equipment: \$17,028Description: copy mach gl 6861, postage meter gl 6850, & office equip gl 6859
(Attach a schedule detailing the breakdown of movable equipment)
- ☐ YES☒ NO

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Related party-Pg 6A	various	\$ #####	\$ 22,129	17
18					18
19					19
20					20
21	TOTAL		\$ #####	\$ 22,129	21

10. Effective dates of current rental agreement:
Beginning7/1/2005
Ending6/30/2015
11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending	Annual Rent
12.12/31/13	\$Varies
13.12/31/14	\$Varies
14.12/31/15	\$Varies

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?

☐ YES
☒ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

Skilled nursing on site.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM☐
IN OTHER FACILITY☐
COMMUNITY COLLEGE☐
HOURS PER CNA_____

3. CLINICAL PORTION:

IN-HOUSE PROGRAM☐
IN OTHER FACILITY☐
HOURS PER CNA_____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

\$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.

(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	39-3	hrs	\$		\$ 134,923	\$		\$ 134,923	1
2	Licensed Speech and Language Development Therapist	39-3	hrs			13,953			13,953	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			253,688			253,688	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	See Pg 16A	# of prescrpts				76,929		76,929	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): <u>Exceptional Care</u>	39-1,39-3								12
13	Other (specify): <u>See Pg 16A</u>					(155,176)	53,710		(101,466)	13
14	TOTAL			\$		\$ 247,388	\$ 130,640		\$ 378,028	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Page 16
Col 5: PT,OT, & ST
Col 6: Supplies

XIV. Special Services (Direct Cost)

Line	Service	Col. 1:	Ref. No.	To Pg 16:	Col. No.		
1.	OT		39-3	To Col 5		\$0.00	\$134,923.40
2.	ST		39-3	To Col 5		0.00	13,953.14
3.							
4.	PT		39-3	To Col 5		0.00	253,687.79
5.							
6.							
7.							
8.							
	Pharmacy Supplies per GL					0.00	60,217.35
	Manual Input from Related Party- Forum Drugs						16,712.00
9.	Total to line 9 Pharmacy		See Pg 16A	To Col 6		0.00	76,929.35
10.							
11.							
12.	Exceptional Care-Salaries:		See pg 16A	To Col. 3		0.00	0.00
12.	Exceptional Care-Supplies:		See pg 16A	To Col. 6		0.00	0.00
	Total Exceptional Care (Line 12, Col 8)					0.00	0.00
13.	Other:		See Pg 16A				
13.	Col 5: Manual Input: Related Party - CPT			To Col 5			(155,176.00)
	HFS 3745 (N-4-99)						

Other		0.00	117,523.29
Manual Input: Related Party - Prism			(31,295.00)
Manual Input: Related Party Forum - I.V.			(31,252.00)
Manual Input: Related Party FECII - Wound Care			(3,002.00)
Oxygen, from reclass worksheet (Pg 4A)			1,735.97

13. Col 6: Supplies Total	To Col 6	0.00	53,710.26

13. Total Line 13, Column 8		0.00	(101,465.74)

14. Total		0.00	378,027.94
			=====

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$	\$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance <u>145,000</u>)	1,172,137	1,172,137	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance		4,350	6
7	Other Prepaid Expenses	3,685	3,685	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Due from 3rd parties</u>	15,227	15,227	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,191,050	\$ 1,195,400	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		197,659	13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	1,294,955	1,294,955	15
16	Equipment, at Historical Cost	870,488	870,488	16
17	Accumulated Depreciation (book methods)	(1,538,343)	(1,538,343)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): <u>Due from affiliates</u>			23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 627,101	\$ 824,760	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 1,818,151	\$ 2,020,159	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 509,199	\$ 509,199	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	162,875	162,875	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	325,576	325,576	30
31	Accrued Taxes Payable (excluding real estate taxes)	44,401	44,401	31
32	Accrued Real Estate Taxes(Sch.IX-B)		299,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>Accr Exp,Due HFS,SalesTax,Etc.</u>	187,532	187,532	36
37	<u>Due to affiliates (Short Term)</u>	630,001	84,374	37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 1,859,584	\$ 1,612,957	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	<u>Due to affiliates</u>	12,310,006	12,310,006	43
44	<u>S/holder loans, others</u>			44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 12,310,006	\$ 12,310,006	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 14,169,590	\$ 13,922,963	46
47	TOTAL EQUITY (page 18, line 24)	\$ (12,351,439)	\$ (11,902,804)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 1,818,151	\$ 2,020,159	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (12,186,992)	1
2	Restatements (describe):		2
3	Non-allowable cost or revenue adjustments recorded	208,639	3
4	after prior year report submitted:		4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (11,978,353)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(373,086)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (373,086)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (12,351,439)	24 *

* This must agree with page 17, line 47.

Facility Name & ID Number Heather Health Care Center# 0023945Report Period Beginning: 01/01/2012Ending: 12/31/2012**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	1		2
	I. Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 6,381,276	1
2	Discounts and Allowances for all Levels	()	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,381,276	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	161,999	6
7	Oxygen	14,151	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 176,150	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	447	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 447	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See PG19A</u>	747	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 747	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,558,620	30

	1		2
	II. Expenses	Amount	
	A. Operating Expenses		
31	General Services	1,343,450	31
32	Health Care	2,382,905	32
33	General Administration	1,560,100	33
	B. Capital Expense		
34	Ownership	703,754	34
	C. Ancillary Expense		
35	Special Cost Centers	580,305	35
36	Provider Participation Fee	361,192	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 6,931,706	40
41	Income before Income Taxes (line 30 minus line 40)**	(373,086)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (373,086)	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	\$ 5,367,695	44
45	Private Pay - Net Inpatient Revenue	120,132	45
46	Medicare - Net Inpatient Revenue	689,498	46
47	Other-(specify) <u>Insurance</u>	139,637	47
48	Other-(specify) <u>Hospice/Charity/Sales Allowance</u>	64,314	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	\$ 6,381,276	49

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income

Tax Return? not yet done If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number	Heather Health Care Center	#	0023945	Report Period Beginning	01/01/2012	Ending:	12/31/2012
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Details of Page 19, Line 28

<u>Description</u>	<u>Amount</u>
Miscellaneous Income- Misc	3.00
Miscellaneous Income- Medical Records	727.00
Miscellaneous Income- Jury Duty Receipt	17.00
Line 28 Total:	<u>747</u>

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,040	2,367	\$ 103,083	\$ 43.55	1
2	Assistant Director of Nursing	1,920	1,920	61,748	32.16	2
3	Registered Nurses	5,560	5,843	177,415	30.36	3
4	Licensed Practical Nurses	30,705	33,384	820,080	24.57	4
5	CNAs & Orderlies	48,586	53,135	573,891	10.80	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,080	2,080	37,288	17.93	9
10	Activity Assistants	10,725	11,620	113,269	9.75	10
11	Social Service Workers	1,640	1,741	32,142	18.46	11
12	Dietician					12
13	Food Service Supervisor	2,080	2,080	37,355	17.96	13
14	Head Cook					14
15	Cook Helpers/Assistants	16,616	18,314	203,485	11.11	15
16	Dishwashers					16
17	Maintenance Workers	2,080	2,080	67,739	32.57	17
18	Housekeepers	17,691	18,924	210,133	11.10	18
19	Laundry	5,353	5,923	66,602	11.24	19
20	Administrator	2,080	2,080	70,384	33.84	20
21	Assistant Administrator					21
22	Other Administrative	5,632	5,640	114,755	20.35	22
23	Office Manager	2,080	2,080	39,562	19.02	23
24	Clerical	1,869	2,002	19,073	9.53	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator	1,744	1,744	44,026	25.24	29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care Beh Counselors	8,910	9,428	165,516	17.56	32
33	Other(specify) Clinical Director	2,080	2,080	56,163	27.00	33
34	TOTAL (lines 1 - 33)	171,471	184,465	\$ 3,013,709 *	\$ 16.34	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 22,800	1-3	35
36	Medical Director	Monthly	30,000	10-3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,152	10-3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	712	11-3	44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 57,664		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		\$		53

STATE OF ILLINOIS

Facility Name & ID Number

Heather Health Care Center

0023945

Report Period Beginning:

01/01/2012

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Ending:

12/31/2012

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Valarie Kay	Administrator	0	\$ 70,384
		0	
		0	
		0	
		0	
		0	
		0	
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 70,384

B. Administrative - Other

Description	Amount
	\$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	\$

C. Professional Services

Vendor/Payee	Type	Amount
Alden Management Services, Inc.	Consulting Fees	\$ 321,399
BDO Seidman/Virchow Krause/AM	Accounting Fees	4,806
Ava Daley/KPMG	Accounting Fees	217
MIDCAP (Eliminated)	Accounting Fees	2,253
Pathway-Reclass to Nursing	Clinical Consulting	12,090
Risk Management	Consulting Fees	2,786
CICENT First Adv Corp	Tax Consultants	1,166
Kenneth J. Fisch	Legal Fees:Collections	12,877
MIDCAP (Eliminated)	Legal Fees:Non-Collections	1,440
Recorder of Deeds/Clerk/Sheriff	Legal Fees:Non-Collections	1,204
Jackson Lewis	Legal Fees:Non-Collections	294
AMS (Eliminated)	Allocated Legal Fees	37,812
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$5,000, attach copy of invoices.)		\$ 398,343

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	\$ 93,914
Unemployment Compensation Insurance	37,796
FICA Taxes	225,966
Employee Health Insurance	37,455
Employee Meals	29,655
Illinois Municipal Retirement Fund (IMRF)*	
Union,Health, Welfare	73,452
Dental & Life Insurance	1,308
Pension	21,724
Misc Payroll Costs/401K Match	2,326
Employee Drug Test/Vaccinations	2,029
Employee Relations	4,214
Back Out % of Employee Benefits	
TOTAL (agree to Schedule V, line 22, col.8)	\$ 529,840

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		\$
TOTAL		\$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	\$
Advertising: Employee Recruitment	
Health Care Worker Background Check (Indicate # of checks performed 246)	2,460
Patient Background Checks	105 2,615
Ill Health Care Association	8,481
Surety Bonds	538
Collaborative Healthcare	405
Corporate Annual Report/Secretary of State	180
Related party - AMS	2,286
Less: Public Relations Expense	()
Non-allowable advertising	()
Yellow page advertising	()
TOTAL (agree to Sch. V, line 20, col. 8)	\$ 16,965

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	\$
In-State Travel	
Related party - AMS	791
Seminar Expense	
ILLHCA Convention/Ill Council Sem	1,231
Entertainment Expense	()
(agree to Sch. V, line 24, col. 8)	
TOTAL	\$ 2,022

* Attach copy of IMRF notifications

**See instructions.

HFS 3745 (N-4-99)

IL478-2471

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

1		2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union?

Yes

(2) Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount.

Illinois Healtcare Association \$8,481

(3) Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

10 yrs

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$ 16,469

Line 10

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement?

YES

x

NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YES

NO

x

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period.

\$ 361,192

This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$ 29,655

Has any meal income been offset against related costs?

Indicate the amount. \$

(16) Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$

c. What percent of all travel expense relates to transportation of nurses and patients?

0

d. Have vehicle usage logs been maintained?

No

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$

(17) Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V?

Yes

(19) If total legal fees are in excess of \$5,000, have legal invoices and a summary of services performed been attached to this cost report?

N/A

Attach invoices and a summary of services for all architect and appraisal fees.